

AMERSHAM METHODIST CIRCUIT

England & Wales · Charity number 1132354

Details

Status Registered

Legal form Previously excepted

Registered 2009-10-27

Register [View on the Charity Commission register](#)

Contact

Address Little Chalfont Methodist Church
Chalfont Avenue
Amersham
Buckinghamshire
HP6 6RD

Phone 01494 766067

Website <http://www.amershamcircuit.org.uk>

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: Support to local churches in the circuit to provide acts of worship open to members and non-members alike. The teaching of Christianity through sermons, courses and small groups. Pastoral work including visiting the sick and bereaved. Promoting Christianity through the staging of events and services. Supporting other charities in the UK and overseas financially and with prayer.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£113,734	£213,691	-	-
2023-08-31	£121,504	£184,185	-	-
2022-08-31	£92,058	£179,202	-	-
2021-08-31	£121,575	£157,644	-	-
2020-08-31	£150,522	£175,496	-	-

Trustees

Name	Role	Appointed
ANN ELIZABETH BIRD		
ANN FRANCES CLOKE		
Arthur David Hillas		2021-03-04
CAROL HELENA WILSON		2013-09-03
CHRISTOPHER GEORGE YOUNG		
Carol Flower		2025-11-26
Carol Margaret Stirk		2018-01-09
Claudia Lanyon Richards		2023-06-15
JOHN FREDERICK DEAKIN BA FCA		
Jill McCluney		2018-01-09
June Sandra Elizabeth Wheatley		2023-06-15
Katherine Mary Hoskin		2023-03-14
Lucinda Catherine Gigg		2020-09-16
MAUREEN OLIVE SEYMOUR		
MR CHRIS WILLIAMSON		
MRS GILL MCALLISTER		
MRS PAM SITFORD		
Marian Elizabeth Horn		2025-06-18
PHILIP JOHN ROBERTS		
Rev Edwin Adam Wells		2019-09-01
Rev James Alan Patterson		2022-09-01
Rohan Thelvendran Navaratnam		2024-06-11
Ruth Helen MacGill		2025-03-06
Susan Kathleen Stratford		2025-06-18
Teresa Margaret Game		2022-09-20

Accounts

Trustees' Annual Report

Amersham Methodist Circuit

Year Ending 31st August 2024

Registered Charity No. 1132354

Overview

INTRODUCTION

Welcome to the Trustees' Annual Report of the Amersham Methodist Circuit.

The Circuit is the primary unit in which Local Churches express and experience their interconnexion as the body of Christ, for purposes of mission, mutual encouragement, and help. It is in the Circuit that presbyters, deacons and probationers are stationed and local preachers are trained and admitted and exercise their calling. The purposes of the Circuit include the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.

The Amersham Methodist Circuit lies within the Chilterns, Buckinghamshire, in an area of outstanding natural beauty and encompasses several medium-sized, towns and rural villages. It forms the southernmost part of the Northampton District and extends northwards from Gerrards Cross to Prestwood and Chesham.

The Circuit has approximately 200 members and comprises 6 churches at 31st August 2024; one being a Local Ecumenical Partnership (LEP) with the United Reformed Church (URC). The circuit staff consists of two full-time presbyters who are supported by an administrator and the circuit stewards. The Circuit funds the provision of the two presbyters, supplies and maintains their accommodation, (manse) and covers their legitimate expenses. The Circuit arranges professional Quinquennial Inspections of the circuit churches and circuit properties. Each of the circuit churches has a pastoral support system led by pastoral leaders or the Church Council. There are active Churches Together groups throughout the area and ecumenical relationships are on the whole good.

The Circuit Meeting (CM) of the Amersham Methodist Circuit is the principal meeting responsible for the affairs of the Circuit and the development of circuit policy. The CM, with the Superintendent Minister and with the guidance of the Circuit Leadership Team (CLT), exercises that combination of spiritual leadership and administrative efficiency which will enable the Circuit to fulfil its purposes as set out in Standing Orders. The CM acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The CM meets quarterly.

CIRCUIT MISSION STATEMENT

The circuit's policy on mission and ministry is to support all its churches in their efforts to reach out with the Gospel message in their local communities. The circuit recognises and encourages the diversity of approaches to mission and worship among its churches and seeks to make resources available to enable them to carry out their ministries. In particular, we try to enable ordinary people to live out their faith in our Circuit through: worship and prayer; learning about and developing knowledge of and trust in Jesus; and via mission and outreach work.

When planning our activities for the year, the Superintendent and CM considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

REVIEW OF THE YEAR

The trustees are committed to reaching out to as many people as possible in the Circuit's geographical area through regular worship at the member churches which provide pastoral care and community activities as part of their outreach. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place at each of the six churches. Worship is open to all people without charge. The Circuit continues to provide on-line worship each week with occasional streamed live services.

The Circuit accounts for the year 2023-24 were produced by Mrs Lucinda Gigg, our Circuit Administrator/Bookkeeper. The production of information to enable better financial scrutiny was appreciated by the church treasurers. When setting its budget for 2023-24 the Circuit resolved to continue to support the income of the Churches as they recovered from the pandemic.

Funds were raised for the World Mission Fund of the Methodist Church in Britain and Ireland. Collections were also made for Methodist Homes for the Aged, Christian Aid and Action for Children. The Circuit continues to support Pace, a local children's charity working with children with neurodisabilities. The Circuit is actively exploring which causes to support in the area of overseas work and will reach a decision in September 2024.

Many members from the Churches attended the Circuit Vision Day in November 2023 held at Restore Hope Latimer. The day was facilitated by Ms Holly Adams from the Methodist Church Evangelism and Growth Team, Matt Forsyth and Rev Kim Shorley from the Northampton District Mission Team.

The Rev James Patterson completed the second year of his time as a presbyteral probationer. The Circuit produced two reports relating to the assessment of James. The Regional Probationers Committees and the Methodist Church Probationers Oversight Committee unanimously recommended to the Methodist Conference of 2024, that James be received into Full Connexion with the Conference and Ordained. The Circuit hired a bus to accommodate all those who wished to attend the District Ordinand's Testimony Service in Aylesbury and hear James share his story. A smaller number were able to travel to Bradford to be present at James' ordination. The wedding of James to Rev Angela Sheard at St. Martin in the Field was attended by many members in the Circuit and was a cause of great joy.

In late December 2023 the sale of St. John's Methodist Church to the charity 'Restore Hope Latimer' was completed by private treaty sale.

The Circuit began the process of applying for permission in principle for Winchmore Hill and Lee Common Churches for change of use, so that they could be sold with a view to them becoming

dwellings. This process was somewhat drawn out owing to the need for an ecological survey to be carried out in both churches.

INCOME TRENDS

Circuit income is drawn primarily from the assessment paid by the circuit churches. The Circuit Meeting, on the recommendation of the Church Treasurers Meeting, resolved to continue to subsidise the assessment asked of the churches. The manse located at 41 Codmore Crescent continues to be let and is providing some income.

EXPENDITURE TRENDS

The single largest expenses are those relating church ministers, including stipends, pensions contributions, expenses and the provision of manses. Stipend expenditure is increased each financial year in line with Conference approved increases. The cost of the Circuit Administrator was budgeted for in the budget for 2023-24.

The other expenditure includes costs in respect of the maintenance work on the manses and the payment of church quinquennial inspections.

PLANS FOR 2024/25

The Circuit will continue to follow up the work of the Vision Day and produce a Circuit Mission Plan. The Circuit will continue the process of selling the former churches at Lee Common and Winchmore Hill. The Circuit will continue to explore new lay appointments and offer support to churches considering such appointments, such as the Attractional Mission Pastor appointment for Gerrards Cross.

FINANCE AND GOVERNANCE

BASIS OF PREPARATION AND LEGAL FRAMEWORK

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

The members of the Amersham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches or co-opted by the meeting. Full membership is shown as Appendix A to this report.

The Trustees for Methodist Church Purposes (TMCP) are the Custodian Trustee of Circuit Properties.

CIRCUIT MINISTERS AND OFFICERS

ACTIVE CIRCUIT MINISTERS:

The Rev'd E Adam Wells

The Rev'd James Patterson

CIRCUIT STEWARDS

Mrs Gill McAllister
Mrs Pam Sitford

INDEPENDENT EXAMINER

Mr Martin Hunt,
Amersham Accountancy
3A Station Road, Amersham, Bucks HP7 0BQ

TREASURER

Mrs Lu Gigg

BANKING AND INVESTMENTS

CAF Bank Ltd
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Central Finance Board of the Methodist Church,
9 Bonhill Street, London EC2A 4PE

Trustees for Methodist Church Purposes
Central Buildings, Oldham Street, Manchester M1 1JQ

SOLICITORS

Sintons LLP
The Cube
Barrack Road
Newcastle upon Tyne
NE4 6DB

AIMS AND ORGANISATION

Charity objective is to act as a Resource provider within the area around Amersham for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.

- i) Promotion of Christianity through the staging of events and services.
- j) Provision of chaplaincy services to the local university and other institutions.

PUBLIC BENEFIT

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE and MANAGEMENT

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the the Superintendent Minister, the Circuit Leadership Team along with the Local Preachers' meeting, and the Circuit Stewards' Meeting.

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church', is given to all new Circuit meeting members as induction to their role as trustees.

RELATED PARTIES

The Circuit is part of the Northampton District and is also accountable to the Methodist Conference.

RISK MANAGEMENT

The Amersham Methodist Circuit:

- discuss and regularly review by the Circuit Staff/Stewards and Circuit Meeting.
- takes professional advice as and when required.
- follows procedures and guidelines issued by the Methodist Church to mitigate risks.
- adopts and implements the Methodist Church's robust safeguarding policies and procedures in the Circuit and the local churches.

There continues to be a steady decline in membership which reflects the increasingly elderly profile of the majority of the local congregations.

SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of humankind in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults

- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Amersham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Amersham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

RESERVES POLICY

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. In addition, the Circuit will hold sums relating to specific budgeted expenditure, such as: planned repairs and renewals; relocation expenses of ministers; and outreach projects. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.



THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2024

AMERSHAM METHODIST

CIRCUIT

Registered Charity - Registration number

1132354

Northampton

District

Circuit No

23 / 28

Ministers

Revd Adam Wells (Superintendent)

Revd James Patterson

Circuit Stewards

Mrs Gill McAllister

Mrs Pam Sittford

Circuit Treasurer

Mrs Lu Gigg

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Totals this year
£	£	£	£	£

Previous year totals
£

Incoming Resources

1 Assessment or Share	59,738			59,738
2 Capital Receipts				0
3 Interest and Investment Income	3,009	22,233		25,242
4 Grants				0
5 Lettings	28,639			28,639
6 Other Income	115			115
7 Internal Organisations				0
8 Donation Received				0
9				0
10 Total Incoming Resources	91,501	22,233	0	113,734

85,162
0
3,000
0
24,499
8,843
0
0
0
121,504

Resources Expended

11 Salaries, salaries, NIC & Pension costs	102,567			102,567
12 District Assessment	9,364			9,364
13 Methodist Church Fund	33,920			33,920
14 Administration, telephone & travel	11,220			11,220
15 Insurance, utilities, etc	12,922			12,922
16 Maintenance on manses	6,847			6,847
17 Expenditure on other Circuit property	25,396			25,396
18 Depreciation	971			971
19 Provisions				0
20 Other Expenditure	290	11		300
21 Grants and Donations	9,089			9,089
22 Contributions to District Advance Fund		94		94
23 Internal organisations				0
24 Total Resources Expended	212,586	105	0	212,691
25 Incoming Resources	-121,085	22,128	0	-98,957
26 Transfers between funds	120,000	-120,000		
27 Sub total	-1,085	-97,873	0	-98,957
28 Gains and losses on investment assets				0
29 Surplus on Sale of Church		1,240,316		1,240,316
30 CPF Levy on Sale of Church		-472,126		-472,126
31 Net investment in funds	-1,085	670,317	0	669,232
32 Total funds brought forward	2,227,762	3,779		2,231,541
33 Total funds carried forward at end of year	2,226,677	674,095	0	2,900,772

96,016
7,319
35,135
8,752
18,210
7,512
7,837
1,011
0
241
38
2,114
0
184,185
-62,681
-62,681
0
0
0
-62,681
2,294,222
2,231,541

For information only Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

-8,970
-8,970

-8,970
0
0
-8,970

Balance Sheet as at 31 August 2024

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Other Funds (Restricted)	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets*

Manages etc	2,146,098				2,146,098	2,147,069
Investment properties					0	0
Investment Funds Held					0	0
Total fixed assets	2,146,098	0	0	0	2,146,098	2,147,069

Current Assets

Debtors and Prepayments					0.00	0.00
Central Finance Board and Trustees for Methodist Church Purposes deposits etc	58,173	674,095			732,269	69,424
Cash at Bank and in hand	23,906				23,906	15,047
Total current assets	82,079	674,095	0	0	756,174	84,471

Creditors and Accruals (due in under 1 yr)	1,500	0	1,500	0
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Net current assets (liabilities)	80,579	674,095	0	0	754,674	84,471
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Total assets less current liabilities	2,226,677	674,095	0	0	2,900,772	2,231,541
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Loans and creditors due after 1 year					0	0
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Provisions for liabilities and charges					0	0
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Net assets	2,226,677	674,095	0	0	2,900,772	2,231,541
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Funds of the Circuit

General Fund (Unrestricted)	2,226,677				2,226,677	2,227,762
Circuit Model Trust Fund (Unrestricted)		674,095			674,095	3,779
Other Funds (Restricted)			0		0	0
Endowment Funds				0	0	0
Total Funds	2,226,677	674,095	0	0	2,900,772	2,231,541

*Detention - see page 6

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
Total	0	0	0	0	0	0

Total Receipts	Total Payments
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Continue on a separate sheet if necessary and bring the totals forward. Transfer Totals of Receipts and Payments to the SOFA

Notes to the Accounts

1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 2006. The format of the SOFA balance sheet takes advantage of the small charity concessions set out in the SORP.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose and Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income must not be anticipated (SORP 2005).

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or a reasonable value on receipt. Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. A professional valuation is not required, but if available, that figure is used. Provision is made for depreciation where appropriate.

Investment Properties

Investment properties - properties not used for the purposes of the charity (and never used for that purpose). The property should be valued at market value, but insured value may be used.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

How amounts owing to the Circuit or prepayments made

Creditors

Show amounts owing to the Circuit and any amounts accrued as due in the following year.

Loans

If the Circuit has borrowed any money, please give the information in the designated section. Loans made to Circuits may be confidential and may be free of interest. It is not necessary to breach confidentiality in recording sources: use the word 'Individuals' if appropriate.

Endowment Funds

Where the Circuit holds money which cannot be spent but must be retained (as capital) to generate an income the money or assets to be retained are known as an Endowment Fund. The capital should be included in the appropriate column in the Balance Sheet. The income generated may be restricted or unrestricted depending upon the terms of the endowment.

Net current assets (liabilities)

Deduct Creditors from Total current assets.

Total assets less net current liabilities

Deduct net current assets (liabilities) from the total of fixed and current assets

Net assets totals must agree with Total Funds held.

4 Payment to Trustees

Record payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, e.g. a trustee is also a plumber who carries out work in that capacity. Do not include ministers' stipends here; they are reported on line 11 of the SOFA. Further details can be included in a separate note to the accounts if desired. (More detailed guidance is on the Methodist website)

	This year	Last year
£	4619.89	3179.35

This will not include stipends

Number of trustees who were paid expenses

8	6
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Nature of the expenses

Travel expenses of ministers, lay workers and volunteers on circuit business, reimbursement of out-of pocket expenses for manse maintenance.

Total amount paid

£	4,619.89	3,179.35
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5 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	602.36	573.68
£	0.00	0.00

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	78,419.67	73,756.72
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Employer's National Insurance costs

£	6,930.19	6,391.68
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Pension costs

£	15,829.20	15,021.24
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Total staff costs

£	101,179.06	95,169.64
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Average number of full-time equivalent employees in the year were:

2.5	2.5
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7 Capital Commitments and Contingent Liabilities

If the Circuit has any commitments or liabilities these should be disclosed.

Contingent liabilities amounted to:

£	0	0
£	0	0

Tangible Fixed Assets
Cost or valuation

	Manse etc £	Other land & buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	2,140,000.00	0	0	24,366.08	0	2,164,366.08
Additions						0
Revaluations (+/-)						0
Disposals (-)						0
Transfers * (+/-)						0
Balance carried forward	2,140,000.00	0.00	0.00	24,366.08	0.00	2,164,366.08

Accumulated depreciation

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				3, 4 or 10 yrs	

Balance brought forward	0	0	0	17,296.70	0.00	17,296.70
Depreciation charge for year (-)				971.20		971.20
Revaluations (+/-)						0.00
Disposals (-)						0.00
Transfers* (+/-)						0.00
Balance carried forward	0	0	0	18,267.90	0.00	18,267.90

Net book value

Brought forward	2,140,000.00	0.00	0.00	7,069.38	0.00	2,147,069.38
Carried forward	2,140,000.00	0.00	0.00	6,098.18	0.00	2,146,098.18

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Investment assets

	Market value at year end	Income from investments for year
	£	£
Investment properties	0	0

Analysis of investments

Investments listed on a recognised Stock Exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes		
Securities not listed on a recognised Stock Exchange		
Cash held as part of the investment portfolio		
Other investments - Investment Funds Held	0	
Total	0	0

Change in investment values

Carrying (market) value at beginning of year	0
Add: additions to investments at cost	0
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation (This should agree with Line 28 in the SOFA)	0
Carrying (market) value at end of year	0

Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
						0
						0
						0
						0
						0
Totals		0	0	0	0	0

Repayment due

	Due within 12 months	31/08/2025							Totals
	Due between 1 and 5 years	31/08/2026	31/08/2027	31/08/2028	31/08/2029				0
	Due later than 5 years								0
	Note: the two totals X and Y must agree								0Y

Note: the two totals X and Y must agree

Endowment Funds

Endowment Name	How the capital is Invested	The current value of the capital	Annual income	What the income was used for
Totals		0	0	

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
					0	
					0	
					0	
					0	
					0	
					0	
Totals	0	0	0	0	0	

The reasons for the transfers between funds were as follows:

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

L Gigg

Date

27/09/2024

Name

Mrs Lu Gigg

Address

c/o Little Chalfont Methodist Church, Chalfont Avenue,
Little Chalfont, Bucks HP6 6RD

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on
and were approved.

26/11/24

Signature of the Chair of the
meeting

E Adam Wells

Name of the Chair of the meeting

Revd Adam Wells

Date

26/11/24

Independent Examiner's Report to the Trustees of the

AMERSHAM METHODIST

CIRCUIT

This Report is on the Circuit Accounts for the year ended 31st August 2024

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

M. R. HUNT

Signature



Relevant Professional qualification or body

FCCA

Address

3A STATION ROAD
AMERSHAM
BUCKS HP7 0BQ

Date

6/11/2024.

Accounts

Trustees' Annual Report

Amersham Methodist Circuit

Year Ending 31st August 2023

Registered Charity No. 1132354

Overview

INTRODUCTION

Welcome to the Trustees' Annual Report of the Amersham Methodist Circuit.

The Circuit is the primary unit in which Local Churches express and experience their interconnexion as the body of Christ, for purposes of mission, mutual encouragement, and help. It is in the Circuit that presbyters, deacons and probationers are stationed and local preachers are trained and admitted and exercise their calling. The purposes of the Circuit include the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.

The Amersham Methodist Circuit lies within the Chilterns, Buckinghamshire, in an area of outstanding natural beauty and encompasses several medium-sized towns and rural villages. It forms the southernmost part of the Northampton District and extends northwards from Gerrards Cross to Prestwood and Chesham.

The Circuit has approximately 230 members and comprises 6 churches at 31st August 2023; one being a Local Ecumenical Partnership (LEP) with the United Reformed Church (URC). The circuit staff consists of two full-time presbyters who are supported by an administrator and the circuit stewards. The Circuit funds the provision of the two presbyters, supplies and maintains their accommodation (manses) and covers their legitimate expenses. The Circuit arranges professional Quinquennial Inspections of the circuit churches and circuit properties. Each of the circuit churches has a pastoral support system led by pastoral leaders or the Church Council. There are active Churches Together groups throughout the area and ecumenical relationships are good.

The Circuit Meeting (CM) of the Amersham Methodist Circuit is the principal meeting responsible for the affairs of the Circuit and the development of circuit policy. The CM, with the Superintendent Minister and with the guidance of the Circuit Leadership Team CLT exercises that combination of spiritual leadership and administrative efficiency which will enable the Circuit to fulfil its purposes as set out in Standing Orders. The CM acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The CM meets quarterly.

CIRCUIT MISSION STATEMENT

The circuit's policy on mission and ministry is to support all its churches in their efforts to reach out with the Gospel message in their local communities. The circuit recognises and encourages the diversity of approaches to mission and worship among its churches and seeks to make resources available to enable them to carry out their ministries. In particular, we try to enable ordinary people to live out their faith in our Circuit through: worship and prayer; learning about and developing knowledge of and trust in Jesus; and via mission and outreach work.

When planning our activities for the year, the Superintendent and CM considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

REVIEW OF THE YEAR

The trustees are committed to reaching out to as many people as possible in the Circuit's geographical area through regular worship at the member churches which provide pastoral care and community activities as part of their outreach. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place at each of the six churches. Worship is open to all people without charge.

The Circuit accounts for the year 2022-23 were produced by Mrs Lucinda Gigg. The production of information to enable better financial scrutiny was appreciated by the church treasurers. The Churches as they recovered from the pandemic. The churches paid 2 quarters (6months) full assessment with the balance being covered by the Circuit.

Funds were raised for the World Mission Fund of the Methodist Church in Britain and Ireland. Collections were also made for Methodist Homes for the Aged, Christian Aid and Action for Children. The Circuit held a service to begin its time of supporting Pace, a local children's charity working with children with neurodisabilities.

The Circuit Vision Group met during the year to continue to examine the future scope of mission in the Amersham Circuit. Preparation was undertaken in readiness for the Circuit Vision Day planned for November 2023.

On 1st September 2022 the Rev James Patterson started work in the Circuit as a Probationer Presbyterian. A Worship Development Group was set up in order to help Rev James Patterson in the development of his leading of worship. During the year, James observed a wedding, took part in and then conducted funerals, led Holy Communion services and other services for special occasions. Reports required for a Presbyterian during their first year as a Probationer were prepared and submitted to the District. James was given permission to proceed into a second year as a Probationer Presbyterian.

In February 2023 the Circuit Meeting agreed that the former St. John's Methodist Church be sold to the charity 'Restore Hope Latimer'. This sale will be completed in the year 2023-24. The sale of Lee Common Methodist Church to the South Bucks Jewish community did not proceed. In February 2023 the Circuit Meeting agreed that the former Lee Common Church be sold on the open market, once planning permission for change of use for the premises had been obtained. The graveyard will be sold on a long term lease, hopefully to the person or group that purchases the Church building. In summer 2023 permission was obtained from the Trustees for Methodist Church Purposes for the sale of Winchmore Hill and Lee Common. Advice prior to applying for change of use for the premises was sought.

INCOME TRENDS

Circuit income is drawn primarily from the assessment paid by the circuit churches. The Circuit Meeting on the recommendation of the Church Treasurers Meeting resolved to continue to subsidise the assessment asked of the churches. The manse located at 41 Codmore Crescent continues to be let and is providing some income.

EXPENDITURE TRENDS

The single largest expenses are those relating church ministers, such as stipends, pensions contributions, expenses and the provision of manses. Stipend expenditure has increased each financial year in line with Conference approved increases. The cost of the Circuit Administrator was budgeted for in the budget for 2022-23.

The other expenditure includes costs in respect of the maintenance work on the manses and the payment of church quinquennial inspections.

PLANS FOR 2023/24

The Circuit resolved to have a Vision Day on 5th November 2023. The sale of the former St. John's Methodist Church will be completed during the year. All churches were encouraged to think of what new thing they would like to do for mission starting in the year 2023-24. The Circuit anticipated that Rev James Patterson would be ordained in 2024. Chesham Methodist Church resolved to employ another C2C (Church to Community) worker to start in September 2023.

Finance and Governance

BASIS OF PREPARATION AND LEGAL FRAMEWORK

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

The members of the Amersham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Full membership is shown as Appendix A to this report.

The Trustees for Methodist Church Purposes (TMCP) are the Custodian Trustee of Circuit Properties.

CIRCUIT MINISTERS AND OFFICERS

ACTIVE CIRCUIT MINISTERS:

The Rev'd E Adam Wells

The Rev'd James Patterson

CIRCUIT STEWARDS

Mrs Gill McAllister

Mrs Pam Sitford

INDEPENDENT EXAMINER

Mr Martin Hunt,

Amersham Accountancy
3A Station Rd Amersham Buckinghamshire HP7 0BQ

TREASURER
Mrs Lu Gigg

BANKING AND INVESTMENTS

CAF Bank Ltd
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Central Finance Board of the Methodist Church,
9 Bonhill Street, London EC2A 4PE

Trustees for Methodist Church Purposes
Central Buildings, Oldham Street, Manchester M1 1JQ

SOLICITORS
Sintons LLP
The Cube
Barrack Road
Newcastle upon Tyne
NE4 6DB

AIMS AND ORGANISATION

Charity objective is to act as a Resource provider within the area around Amersham for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) Provision of chaplaincy services to the local university and other institutions.

PUBLIC BENEFIT

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE and MANAGEMENT

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the the Superintendent Minister, the Circuit Leadership Team along with the Local Preachers' meeting, and the Circuit Stewards' Meeting.

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church', is given to all new Circuit meeting members as induction to their role as trustees.

RELATED PARTIES

The Circuit is part of the Northampton District and is also accountable to the Methodist Conference.

RISK MANAGEMENT

The Amersham Methodist Circuit:

- discuss and regularly review by the Circuit Staff/Stewards and Circuit Meeting.
- takes professional advice as and when required.
- follows procedures and guidelines issued by the Methodist Church to mitigate risks.

There continues to be a steady decline in membership which reflects the increasingly elderly profile of the majority of the local congregations.

SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of humankind in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

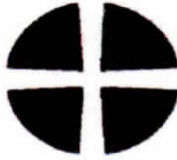
- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Amersham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Amersham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

RESERVES POLICY

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. In addition, the Circuit will hold sums relating to specific budgeted expenditure, such as: planned repairs and renewals; relocation expenses of ministers; and outreach projects. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.



Circuit
Accruals Accounts
2022/23

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2023

AMERSHAM METHODIST

CIRCUIT

Registered Charity - Registration number

1132354

Northampton	District	Circuit No	23 / 28
--------------------	-----------------	-------------------	----------------

Ministers

Revd Adam Wells (Superintendent)
Revd James Patterson

Circuit Stewards

Mrs Gill McAllister
Mrs Pam Sitford

Circuit Treasurer

Mrs Lu Gigg

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Totals this year
£	£	£	£	£

Previous year totals
£

Incoming Resources

1 Assessment or Share	85,162			85,162	71,240
2 Capital Receipts				0	0
3 Interest and Investment Income	1,409	1,590		3,000	734
4 Grants				0	0
5 Lettings	24,499			24,499	19,854
6 Other Income	8,843			8,843	0
7 Internal Organisations				0	0
8 Donation Received				0	230
9					0
10 Total Incoming Resources	119,913	1,590	0	121,504	92,058

Resources Expended

11 Stipends, salaries, NIC & Pension costs	96,016			96,016	90,457
12 District Assessment	7,319			7,319	6,073
13 Methodist Church Fund	35,135			35,135	30,762
14 Administration, telephone & travel	8,752			8,752	11,173
15 Insurance, utilities, etc	18,210			18,210	9,878
16 Maintenance on manse	7,512			7,512	15,378
17 Expenditure on other Circuit property	7,837			7,837	3,757
18 Depreciation	1,011			1,011	1,286
19 Provisions				0	0
20 Other Expenditure		241		241	426
21 Grants and Donations	38			38	5,040
22 Contributions to District Advance Fund		2,114		2,114	4,973
23 Internal organisations				0	0
24 Total Resources Expended	181,830	2,355	0	184,185	179,202
25 Net Incoming Resources	-61,917	-764	0	-62,681	-87,143
26 Transfers between funds	80,000	-80,000			
27 Sub total	18,083	-80,764	0	-62,681	-87,143
28 Gains and losses on investment assets				0	0
29 Surplus on Sale of Manse				0	0
30 CPF Levy on Sale of Manse				0	0
31 Net investment in funds	18,083	-80,764	0	-62,681	-87,143
32 Total funds brought forward	2,209,679	84,543		2,294,222	2,381,365
33 Total funds carried forward at end of year	2,227,762	3,779	0	2,231,541	2,294,222

For information only Money received and passed on to External Organisations

Balance brought forward from last year	-8,970
Offerings/Gifts - received for External Organisations	
Offerings/Gifts - passed to External Organisations	
Balance carried forward	-8,970

-8,970
0
0
-8,970

Balance Sheet as at 31 August 2023

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Other Funds (Restricted)	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets*

Manages etc	2,147,069				2,147,069		2,148,080
Investment properties					0		0
Investment Funds Held	0				0		0
Total fixed assets	2,147,069	0	0	0	2,147,069		2,148,080

Current Assets

Debtors and Prepayments	0				0	
Central Finance Board and Trustees for Methodist Church Purposes deposits etc	65,645	3,779	0		69,424	144,241
Cash at Bank and in hand	15,047				15,047	1,900
Total current assets	80,692	3,779	0	0	84,471	146,142
Creditors and Accruals (due in under 1 yr)	0		0		0	0
Net current assets (liabilities)	80,692	3,779	0	0	84,471	146,142
Total assets less current liabilities	2,227,762	3,779	0	0	2,231,541	2,294,222
Loans and creditors due after 1 year					0	0
Provisions for liabilities and charges					0	0
Net assets	2,227,762	3,779	0	0	2,231,541	2,294,222
Funds of the Circuit						

Funds of the Circuit

General Fund (Unrestricted)	2,227,762			2,227,762	2,209,679
Circuit Model Trust Fund (Unrestricted)		3,779		3,779	84,543
Other Funds (Restricted)			0	0	0
Endowment Funds				0	0
Total Funds	2,227,762	3,779	0	2,231,541	2,294,222

*Details - see page 6

*Details - see page 6

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	0
		Total Receipts	Total Payments		

Continue on a separate sheet if necessary and bring the totals forward. Transfer Totals of Receipts and Payments to the SOFA

Notes to the Accounts

1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 2006. The format of the SOFA balance sheet takes advantage of the small charity concessions set out in the SORP.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose and Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income must not be anticipated (SORP 2005).

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or a reasonable value on receipt. Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. A professional valuation is not required, but if available, that figure is used. Provision is made for depreciation where appropriate.

Investment Properties

Investment properties - properties not used for the purposes of the charity (and never used for that purpose). The property should be valued at market value, but insured value may be used.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Show amounts owing to the Circuit or prepayments made

Creditors

Show amounts owing to the Circuit and any amounts accrued as due in the following year.

Loans

If the Circuit has borrowed any money, please give the information in the designated section. Loans made to Circuits may be confidential and may be free of interest. It is not necessary to breach confidentiality in recording sources: use the word 'Individuals' if appropriate.

Endowment Funds

Where the Circuit holds money which cannot be spent but must be retained (as capital) to generate an income the money or assets to be retained are known as an Endowment Fund. The capital should be included in the appropriate column in the Balance Sheet. The income generated may be restricted or unrestricted depending upon the terms of the endowment.

Net current assets (liabilities)

Deduct Creditors from Total current assets.

Total assets less net current liabilities

Deduct net current assets (liabilities) from the total of fixed and current assets

Net assets totals must agree with Total Funds held.

4 Payment to Trustees

Record payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, e.g. a trustee is also a plumber who carries out work in that capacity. Do not include ministers' stipends here; they are reported on line 11 of the SOFA. Further details can be included in a separate note to the accounts if desired. (More detailed guidance is on the Methodist website)

	This year	Last year
£	3179	4314

This will not include stipends

Number of trustees who were paid expenses

7	6
---	---

Nature of the expenses

Travel expenses of ministers, lay workers and volunteers on circuit business, reimbursement of out-of-pocket expenses for manse maintenance.

Total amount paid

£	3,179	4,314
---	-------	-------

5 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	574	546
£	0	0

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Total staff costs

£	73,757	69,636
£	6,392	6,007
£	15,021	14,364
£	95,170	90,007

Average number of full-time equivalent employees in the year were:

2.5	2.5
-----	-----

7 Capital Commitments and Contingent Liabilities

If the Circuit has any commitments or liabilities these should be disclosed.

Contingent liabilities amounted to:

£	0	0
£	0	0

Tangible Fixed Assets**Cost or valuation**

	Manses etc £	Other land & buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	2,140,000	0	0	24,366	0	2,164,366
Additions						0
Revaluations (+/-)						0
Disposals (-)						0
Transfers * (+/-)						0
Balance carried forward	2,140,000	0	0	24,366	0	2,164,366

Accumulated depreciation

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				3, 4 or 10 yrs	

Balance brought forward	0	0	0	16,286	0	16,286
Depreciation charge for year (-)				1,011		1,011
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	17,297	0	17,297

Net book value

Brought forward	2,140,000	0	0	8,080	0	2,148,080
Carried forward	2,140,000	0	0	7,069	0	2,147,069

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Investment assets

	Market value at year end	Income from investments for year
	£	£
Investment properties	0	0

Analysis of investments

Investments listed on a recognised Stock Exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes		
Securities not listed on a recognised Stock Exchange		
Cash held as part of the investment portfolio		
Other investments - Investment Funds Held	0	
Total	0	0

Change in investment values

Carrying (market) value at beginning of year	0
Add: additions to investments at cost	0
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation (This should agree with Line 28 in the SOFA)	0
Carrying (market) value at end of year	0

AMERSHAM METHODIST

Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
						0
						0
						0
						0
						0 X
	Totals	0	0	0	0	0

Repayment due

Due within 12 months	31/08/2024						
Due between 1 and 5 years	31/08/2025			31/08/2026		31/08/2027	31/08/2028
Due later than 5 years							

Note: the two totals X and Y must agree

Endowment Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Totals		0	0	

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
					0	
					0	
					0	
					0	
					0	
					0	
Totals	0	0	0	0	0	

The reasons for the transfers between funds were as follows:

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

Lucinda Gigg

Date

26/09/2023

Name

Mrs Lu Gigg

Address

c/o Little Chalfont Methodist Church, Chalfont Avenue,
Little Chalfont, Bucks HP6 6RD

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on

22/11/23

and were approved.

Signature of the Chair of the
meeting

E Adam Wells

X

Name of the Chair of the meeting

Revd Adam Wells

Date

22/11/23

Independent Examiner's Report to the Trustees of the

AMERSHAM METHODIST

CIRCUIT

This Report is on the Circuit Accounts for the year ended 31st August 2023

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
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- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

M.R. Hunt

Signature



Relevant Professional qualification or body

ACCA

Address

Amersham Accountancy
3A Station Road
Amersham, Bucks HP8 4EJ

Date

24/10/2023

Accounts

Trustees' Annual Report

Amersham Methodist Circuit

Year Ending 31st August 2022

Registered Charity No. 1132354

Overview

INTRODUCTION

Welcome to the Trustees' Annual Report of the Amersham Methodist Circuit.

The Circuit is the primary unit in which Local Churches express and experience their interconnexion as the body of Christ, for purposes of mission, mutual encouragement, and help. It is in the Circuit that presbyters, deacons and probationers are stationed and local preachers are trained and admitted and exercise their calling. The purposes of the Circuit include the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.

The Amersham Methodist Circuit lies within the Chilterns, Buckinghamshire, in an area of outstanding natural beauty and encompasses several medium-sized, towns and rural villages. It forms the southernmost part of the Northampton District and extends northwards from Gerrards Cross to Prestwood and Chesham.

The Circuit has approximately 250 members and comprises 6 churches at 31st August 2022; one being an Local Ecumenical Partnership (LEP) with the United Reformed Church (URC). The circuit staff consists of two full-time presbyters who are supported by an administrator and the circuit stewards. The Circuit funds the provision of the two presbyters, supplies and maintains their accommodation, (manses) and covers their legitimate expenses. The Circuit arranges professional Quinquennial Inspections of the circuit churches and circuit properties. Each of the circuit churches has a pastoral support system led by pastoral leaders or the Church Council. There are active Churches Together groups throughout the area and ecumenical relationships are good.

The Circuit Meeting (CM) of the Amersham Methodist Circuit is the principal meeting responsible for the affairs of the Circuit and the development of circuit policy. The CM, with the Superintendent Minister and with the guidance of the Circuit Leadership Team (CIT) exercises that combination of spiritual leadership and administrative efficiency which will enable the Circuit to fulfil its purposes as set out in Standing Orders. The CM acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The CM meets quarterly.

CIRCUIT MISSION STATEMENT

The circuit's policy on mission and ministry is to support all its churches in their efforts to reach out with the Gospel message in their local communities. The circuit recognises and encourages the diversity of approaches to mission and worship among its churches and seeks to make resources available to enable them to carry out their ministries. In particular, we try to enable ordinary people to live out their faith in our Circuit through: worship and prayer; learning about and developing knowledge of and trust in Jesus; and via mission and outreach work.

When planning our activities for the year, the Superintendent and CM considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

REVIEW OF THE YEAR

The trustees are committed to reaching out to as many people as possible in the Circuit's geographical area through regular worship at the member churches which provide pastoral care and community activities as part of their outreach. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place at each of the six churches. Worship is open to all people without charge.

The Circuit continued to comply with the Government's instruction in relation to the Covid-19 pandemic. All of the Circuit's churches were able to be open during the year 2021-2022. Online worship continued to be provided by the provision of written services, YouTube worship on the Amersham Methodist Circuit YouTube channel and DVDs, CDs and memory sticks containing the worship in video or audio format.

The Circuit accounts for the year 2021-22 were produced by Mrs Lucinda Gigg. The production of information to enable better financial scrutiny was appreciated by the church treasurers. When setting its budget for 2022-23 the Circuit resolved to continue to support the income of the Churches as they recovered from the pandemic.

Funds were raised for the World Mission Fund of the Methodist Church in Britain and Ireland. Collections were also made for Methodist Homes for the Aged, Christian Aid and Action for Children. The Circuit held a service to begin its time of supporting Pace, a local children's charity working with children with neurodisabilities.

The Circuit Vision Group. Met during the year to continue to examine the future scope of mission in the Amersham Circuit.

During April, May, June and July Rev Adam Wells took a sabbatical. For pastoral reasons this was undertaken a year late. The Circuit enjoyed hearing about the fruits of the sabbatical when he returned to work in July 2022.

In August 2022 the Circuit said goodbye to the Rev. Nigel Wright and his family as Nigel prepared to start work in the Wembley Circuit. The Manse at 14 Hardwicke Gardens was made ready for the arrival of Rev James Patterson our new probationer minister.

The Circuit responded positively to an expression of interest from the South Buckinghamshire Jewish Community in purchasing the Lee Common building. As at August 2022 this possibility is still being explored. In December 2021 the Church at Winchmore Hill to close. The necessary documentation was prepared for the District Executive so that the managing trusteeship of the Church became the responsibility of the Circuit Meeting.

The process of selling the Church and transferring the graveyard into the care of the local Parish Council was not completed by 31st August 2022. In November 2021 St. John's Church in Amersham resolved to close with a final service taking place on Easter Day 2022. The Circuit set up a small group to examine the future for the St. John's building and to report to the Circuit Meeting. This work will be completed in the year 2022-23.

During the year all six of the churches considered the question of whether to agree to the celebration of same sex marriages on their premises. Amersham High Street, Chesham, Deanway United, Gerrards Cross and Little Chalfont churches agreed to allow the marriage of people of the same gender. The process of registration will take several months to complete.

INCOME TRENDS

Circuit income is drawn primarily from the assessment paid by the circuit churches. The Covid-19 pandemic has led to a reduction in income for the churches, especially for those where lettings provided a substantial part of the income. The manse located at 41 Codmore Crescent continues to be let and is providing some income.

EXPENDITURE TRENDS

The single largest expenses are those relating church ministers, such as stipends, pensions contributions, expenses and the provision of manses. Stipend expenditure has increased each financial year in line with conference approved increases. The cost of the Circuit Administrator was budgeted for in the budget for 2021-22.

The other expenditure includes costs in respect of the maintenance work on the manses and the payment of church quinquennial inspections.

PLANS FOR 2022/23

The Circuit has found it difficult to make plans for the year 2022-23 due to the amount of work involved in moving forward the sale of closed churches and the future of St. John's. The Circuit has put in place appropriate meetings and personnel for the support of Rev James Patterson as a probationer presbyter.

Finance and Governance

BASIS OF PREPARATION AND LEGAL FRAMEWORK

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

The members of the Amersham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Full membership is shown as Appendix A to this report.

The Trustees for Methodist Church Purposes (TMCP) are the Custodian Trustee of Circuit Properties.

CIRCUIT MINISTERS AND OFFICERS

ACTIVE CIRCUIT MINISTERS:

The Rev'd E Adam Wells

The Rev'd James Patterson

CIRCUIT STEWARDS

Mrs Gill McAllister

Mrs Pam Sitford

INDEPENDENT EXAMINER

Mr Martin Hunt,

Amersham Accountancy

King George V Lodge, King George V Road, Amersham, HP6 5FB

TREASURER

Mrs Lu Gigg

BANKING AND INVESTMENTS

CAF Bank Ltd

25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Central Finance Board of the Methodist Church,

9 Bonhill Street, London EC2A 4PE

Trustees for Methodist Church Purposes

Central Buildings, Oldham Street, Manchester M1 1JQ

SOLICITORS

Sintons LLP

The Cube

Barrack Road

Newcastle upon Tyne

NE4 6DB

AIMS AND ORGANISATION

Charity objective is to act as a Resource provider within the area around Amersham for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;

- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

PUBLIC BENEFIT

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE and MANAGEMENT

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the the Superintendent Minister, the Circuit Leadership Team along with the Local Preachers' meeting, and the Circuit Stewards' Meeting.

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church', is given to all new Circuit meeting members as induction to their role as trustees.

RELATED PARTIES

The Circuit is part of the Northampton District and is also accountable to the Methodist Conference.

RISK MANAGEMENT

The Amersham Methodist Circuit:

- discuss and regularly review by the Circuit Staff/Stewards and Circuit Meeting.
- takes professional advice as and when required.
- follows procedures and guidelines issued by the Methodist Church to mitigate risks.
- adopts and implements the Methodist Church's robust safeguarding policies and procedures in the Circuit and the local churches.

There continues to be a steady decline in membership which reflects the increasingly elderly profile of the majority of the local congregations.

SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of humankind in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

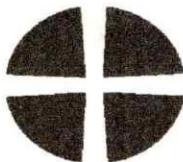
- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Amersham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Amersham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

RESERVES POLICY

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. In addition, the Circuit will hold sums relating to specific budgeted expenditure, such as: planned repairs and renewals; relocation expenses of ministers; and outreach projects. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.



Circuit
Accruals Accounts
2021/22

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2022

AMERSHAM METHODIST

CIRCUIT

Registered Charity - Registration number

1132354

Northampton

District

Circuit No

23 / 28

Ministers

Revd Adam Wells (Superintendent)
Revd Nigel Wright

Circuit Stewards

Mrs Gill McAllister
Mrs Pam Sitford

Circuit Treasurer

Mrs Lu Gigg

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Totals this year	Previous year totals
	£	£	£	£	£	£
Incoming Resources						
1 Assessment or Share	71,240				71,240	110,299
2 Capital Receipts					0	0
3 Interest and Investment Income	251	484			734	539
4 Grants					0	0
5 Lettings	19,854				19,854	10,735
6 Other Income					0	2
7 Internal Organisations					0	0
8 Donation Received	230				230	0
9						0
10 Total Incoming Resources	91,575	484	0	0	92,058	121,575
Resources Expended						
11 Stipends, salaries, NIC & Pension costs	90,457				90,457	89,532
12 District Assessment	6,073				6,073	5,875
13 Methodist Church Fund	30,762				30,762	25,031
14 Administration, telephone & travel	11,173				11,173	6,805
15 Insurance, utilities, etc	9,878				9,878	10,704
16 Maintenance on manses	15,378				15,378	8,128
17 Expenditure on other Circuit property	3,757				3,757	0
18 Depreciation	1,286				1,286	1,036
19 Provisions					0	0
20 Other Expenditure		426			426	309
21 Grants and Donations	5,040				5,040	5,000
22 Contributions to District Advance Fund		4,973			4,973	5,224
23 Internal organisations					0	0
24 Total Resources Expended	173,803	5,399	0	0	179,202	157,644
25 Net Incoming Resources	-82,228	-4,915	0	0	-87,143	-36,069
26 Transfers between funds	60,000	-60,000				
27 Sub total	-22,228	-64,915	0	0	-87,143	-36,069
28 Gains and losses on investment assets					0	0
29 Surplus on Sale of Manse					0	0
30 CPF Levy on Sale of Manse					0	0
31 Net investment in funds	-22,228	-64,915	0	0	-87,143	-36,069
32 Total funds brought forward	2,231,907	149,458			2,381,365	2,417,433
33 Total funds carried forward at end of year	2,209,679	84,543	0	0	2,294,222	2,381,364

For information only Money received and passed on to External Organisations

Balance brought forward from last year	-8,970	-8,970
Offerings/Gifts - received for External Organisations		0
Offerings/Gifts - passed to External Organisations		0
Balance carried forward	-8,970	-8,970

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Other Funds (Restricted)	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets*

Mansees etc	2,148,080				2,148,080	2,146,656
Investment properties					0	0
Investment Funds Held	0				0	0
Total fixed assets	2,148,080	0	0	0	2,148,080	2,146,656

Current Assets

Debtors and Prepayments	0			0	0
Central Finance Board and Trustees for Methodist Church Purposes deposits etc	59,699	84,543	0	144,241	228,888
Cash at Bank and in hand	1,900			1,900	5,821
Total current assets	61,599	84,543	0	146,142	234,709

Creditors and Accruals (due in under 1 yr)	0	0	0	0
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Net current assets (liabilities)	61,599	84,543	0	0	146,142	234,709
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Total assets less current liabilities	2,209,679	84,543	0	0	2,294,222	2,381,364
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Loans and creditors due after 1 year					0	0
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Provisions for liabilities and charges					0	0
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Net assets	2,209,679	84,543	0	0	2,294,222	2,381,364
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Funds of the Circuit

Funds of the Circuit						
General Fund (Unrestricted)	2,209,679				2,209,679	2,231,907
Circuit Model Trust Fund (Unrestricted)		84,543			84,543	149,458
Other Funds (Restricted)			0		0	0
Endowment Funds				0	0	0
Total Funds	2,209,679	84,543	0	0	2,294,222	2,381,364

*Details - see page 6

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
Total	0	0	0	0	0	

Total Receipts	Total Payments
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Continue on a separate sheet if necessary and bring the totals forward. Transfer Totals of Receipts and Payments to the SOFA

Notes to the Accounts

1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 2006. The format of the SOFA balance sheet takes advantage of the small charity concessions set out in the SORP.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose and Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income must not be anticipated (SORP 2005).

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or a reasonable value on receipt. Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. A professional valuation is not required, but if available, that figure is used. Provision is made for depreciation where appropriate.

Investment Properties

Investment properties - properties not used for the purposes of the charity (and never used for that purpose). The property should be valued at market value, but insured value may be used.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Show amounts owing to the Circuit or prepayments made

Creditors

Show amounts owing to the Circuit and any amounts accrued as due in the following year.

Loans

If the Circuit has borrowed any money, please give the information in the designated section. Loans made to Circuits may be confidential and may be free of interest. It is not necessary to breach confidentiality in recording sources: use the word 'Individuals' if appropriate.

Endowment Funds

Where the Circuit holds money which cannot be spent but must be retained (as capital) to generate an income the money or assets to be retained are known as an Endowment Fund. The capital should be included in the appropriate column in the Balance Sheet. The income generated may be restricted or unrestricted depending upon the terms of the endowment.

Net current assets (liabilities)

Deduct Creditors from Total current assets.

Total assets less net current liabilities

Deduct net current assets (liabilities) from the total of fixed and current assets

Net assets totals must agree with Total Funds held.

4 Payment to Trustees

Record payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, e.g. a trustee is also a plumber who carries out work in that capacity. Do not include ministers' stipends here; they are reported on line 11 of the SOFA. Further details can be included in a separate note to the accounts if desired. (More detailed guidance is on the Methodist website)

	This year	Last year
£	4314	2634

This will not include stipends

Number of trustees who were paid expenses

6	5
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Nature of the expenses

Travel expenses of ministers, lay workers and volunteers on circuit business, reimbursement of out-of pocket expenses for manse maintenance.

Total amount paid

£	4,314	2,634
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5 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	546	530
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Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	0	0
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6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	69,636	69,877
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Employer's National Insurance costs

£	6,007	5,492
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Pension costs

£	14,364	14,163
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Total staff costs

£	90,007	89,532
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Average number of full-time equivalent employees in the year were:

2.5	2.5
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7 Capital Commitments and Contingent Liabilities

If the Circuit has any commitments or liabilities these should be disclosed.

£	0	0
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Contingent liabilities amounted to:

£	0	0
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Tangible Fixed Assets**Cost or valuation**

	Manses etc £	Other land & buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	2,140,000	0	0	21,656	0	2,161,656
Additions				2,710		2,710
Revaluations (+/-)						0
Disposals (-)						0
Transfers * (+/-)						0
Balance carried forward	2,140,000	0	0	24,366	0	2,164,366

Accumulated depreciation

	**Basis SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate				3, 4 or 10 yrs		
Balance brought forward	0	0	0	15,000	0	15,000
Depreciation charge for year (-)				1,286		1,286
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	16,286	0	16,286

Net book value

Brought forward	2,140,000	0	0	6,656	0	2,146,656
Carried forward	2,140,000	0	0	8,080	0	2,148,080

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Investment assets**Investment properties****Analysis of investments**

Market value at year end	Income from investments for year
£	£
0	0

Investments listed on a recognised Stock Exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes		
Securities not listed on a recognised Stock Exchange		
Cash held as part of the investment portfolio		
Other investments - Investment Funds Held	0	
Total	0	0

Change in investment values

Carrying (market) value at beginning of year	0
Add: additions to investments at cost	0
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation (This should agree with Line 28 in the SOFA)	0
Carrying (market) value at end of year	0

Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
						0
						0
						0
						0
Totals		0	0	0	0	0 X

Repayment due

Due within 12 months	31/08/2023								Totals
Due between 1 and 5 years	31/08/2024		31/08/2025		31/08/2026		31/08/2027		0
Due later than 5 years									0
									0 Y

Note: the two totals X and Y must agree

Endowment Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Totals		0	0	

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
					0	
					0	
					0	
					0	
					0	
Totals						0

The reasons for the transfers between funds were as follows:

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

Luenda Gigg

Date

15/10/2022

Name

Mrs Lu Gigg

Address

c/o Little Chalfont Methodist Church, Chalfont Avenue,
Little Chalfont, Bucks HP6 6RD

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on
and were approved.

23/11/22

Signature of the Chair of the
meeting

E Adam Wells

Name of the Chair of the meeting

Rev'd Adam Wells

Date

23/11/22

Independent Examiner's Report to the Trustees of the

AMERSHAM METHODIST

CIRCUIT

This Report is on the Circuit Accounts for the year ended 31st August 2022

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

[Signature]

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

M. R. HUNT

Signature



Relevant Professional qualification or body

FCCA

Address

3A STATION ROAD
AMERSHAM
BUCKS HP7 0BQ

Date

21/11/2022

Accounts

Trustees' Annual Report

Amersham Methodist Circuit

Year Ending 31st August 2021

Registered Charity No. 1132354

Overview

INTRODUCTION

Welcome to the Trustees' Annual Report of the Amersham Methodist Circuit.

The Circuit is the primary unit in which Local Churches express and experience their interconnexion as the body of Christ, for purposes of mission, mutual encouragement, and help. It is in the Circuit that presbyters, deacons and probationers are stationed and local preachers are trained and admitted and exercise their calling. The purposes of the Circuit include the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.

The Amersham Methodist Circuit lies within the Chilterns, Buckinghamshire, in an area of outstanding natural beauty and encompasses several medium-sized, towns and rural villages. It forms the southernmost part of the Northampton District and extends northwesterly from Gerrards Cross to Prestwood and Lee Common.

The Circuit has approximately 260 members and comprises 8 churches at 31st August 2021; one being an Local Ecumenical Partnership (LEP) with the United Reformed Church (URC). The circuit staff consists of two full-time presbyters who are supported by an administrator, 1 supernumerary minister and the circuit stewards. The Circuit funds the provision of the two presbyters, supplies and maintains their accommodation, (manse) and covers their legitimate expenses. The Circuit arranges professional Quinquennial Inspections of the circuit churches and circuit properties. Each of the circuit churches has a pastoral support system led by pastoral leaders. There are active Churches Together groups throughout the area and ecumenical relationships are good.

The Circuit Meeting (CM) of the Amersham Methodist Circuit is the principal meeting responsible for the affairs of the Circuit and the development of circuit policy. The CM, with the Superintendent Minister and with the guidance of the Circuit Leadership Team (CIT) exercises that combination of spiritual leadership and administrative efficiency which will enable the Circuit to fulfil its purposes as set out in Standing Orders. The CM acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The CM meets quarterly.

CIRCUIT MISSION STATEMENT

The circuit's policy on mission and ministry is to support all its churches in their efforts to reach out with the Gospel message in their local communities. The circuit recognises and encourages the diversity of approaches to mission and worship among its churches

and seeks to make resources available to enable them to carry out their ministries. In particular, we try to enable ordinary people to live out their faith in our Circuit through: worship and prayer; learning about and developing knowledge of and trust in Jesus; and via mission and outreach work.

When planning our activities for the year, the Superintendent and CM considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

REVIEW OF THE YEAR

The trustees are committed to reaching out to as many people as possible in the Circuit's geographical area through regular worship at the member churches which provide pastoral care and community activities as part of their outreach. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place at each of the nine churches. Worship is open to all people without charge.

The Circuit continued to comply with the Government's instruction in relation to the Covid-19 pandemic. By Easter 2021 all of the Churches were open, other activities increased as the members became more confident of their covid-19 precautions. Worship continued to be provided by the provision of written services, YouTube worship on the Amersham Methodist Circuit YouTube channel and DVDs, CDs and memory sticks containing the worship in video or audio format.

The Circuit accounts for the year 2020-21 were produced by Mrs Lucinda Gigg. The production of information to enable better financial scrutiny was appreciated by the church treasurers. When setting its budget for 2021-22 the Circuit resolved to support the income of the Churches as they continued to recover from the pandemic.

Funds were raised for the World Mission Fund of the Methodist Church in Britain and Ireland. Collections were also made for Methodist Homes for the Aged, Christian Aid and Action for Children. The Circuit held a final service for Kwan Kono, having decided to raise funds for an extra year due to the pandemic. Fund raising for the new project, PACE, a local supporting children suffering from Cerebral Palsy and other sensory motor disorders will now commence in September 2021.

The Circuit Meeting agreed to set up a Circuit Vision Group. The group met on several occasions over the summer as it began the process of looking for a fresh vision for the Amersham Circuit.

During June, July and August the Rev Nigel Wright took a sabbatical. For pastoral reasons this was undertaken a year early. Rev Cesar Guidi left the Amersham Circuit in summer 2021 to live in the north of England in order to be nearer to his family. The Circuit wishes him well and made a presentation to Cesar and Gill Guidi before they left.

The Trustees were conscious that less work was undertaken in this year due to the ongoing pandemic.

In July 2021 the Church at Lee Common resolved to close. The necessary documentation was prepared for the District Executive so that the managing trusteeship of the Church became the responsibility of the Circuit Meeting.

INCOME TRENDS

Circuit income is drawn primarily from the assessment paid by the circuit churches. The Covid-19 pandemic has led to a reduction in income for the churches, especially for those where lettings provided a substantial part of the income. The manse located at 41 Codmore Crescent continues to be let and is providing some income.

EXPENDITURE TRENDS

The single largest expenses are those relating church ministers, such as stipends, pensions contributions, expenses and the provision of manses. Stipend expenditure has increased each financial year in line with conference approved increases. The cost of the Circuit Administrator was budgeted for in the budget for 2019-20.

The other expenditure includes costs in respect of the maintenance work on the manses and the payment of church quinquennial inspections.

PLANS FOR 2021/22

The Circuit has found it difficult to make plans for the year 2020-21 due to the Covid-19 pandemic. It is clear that a large amount of work in 2021-22 will involve the closure of more churches and the appropriate missional way to deal with their buildings.

Finance and Governance

BASIS OF PREPARATION AND LEGAL FRAMEWORK

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

The members of the Amersham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Full membership is shown as Appendix A to this report.

The Trustees for Methodist Church Purposes (TM PC) are the Custodian Trustee of Circuit Properties.

CIRCUIT MINISTERS AND OFFICERS

ACTIVE CIRCUIT MINISTERS:

The Rev'd E Adam Wells
The Rev'd Nigel Wright

CIRCUIT STEWARDS

Gill McAllister
Pam Sitford

INDEPENDENT EXAMINER

Mr Martin Hunt,
Amersham Accountancy
3A Station Road, Amersham, Bucks HP7 0BQ

TREASURER

Mrs Lu Gigg

BANKING AND INVESTMENTS

CAF Bank Ltd
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Central Finance Board of the Methodist Church,
9 Bonhill Street, London EC2A 4PE

Trustees for Methodist Church Purposes
Central Buildings, Oldham Street, Manchester M1 1JQ

SOLICITORS

Sintons LLP
The Cube, Barrack Road, Newcastle upon Tyne, NE4 6DB

AIMS AND ORGANISATION

Charity objective is to act as a Resource provider within the area around Amersham for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

PUBLIC BENEFIT

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE and MANAGEMENT

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the the Superintendent Minister, the Circuit Leadership Team along with the Local Preachers' meeting, and the Circuit Stewards' Meeting.

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church', is given to all new Circuit meeting members as induction to their role as trustees.

RELATED PARTIES The Circuit is part of the Northampton District and is also accountable to the Methodist Conference.

RISK MANAGEMENT

The Amersham Methodist Circuit:

- discuss and regularly review by the Circuit Staff/Stewards and Circuit Meeting.
- takes professional advice as and when required.
- follows procedures and guidelines issued by the Methodist Church to mitigate risks.
- adopts and implements the Methodist Church's robust safeguarding policies and procedures in the Circuit and the local churches.

There continues to be a steady decline in membership which reflects the increasingly elderly profile of the majority of the local congregations.

SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of humankind in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles: • the care and nurture of, and respectful pastoral ministry with, all children, young people and adults

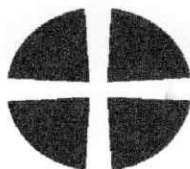
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Amersham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Amersham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

RESERVES POLICY

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. In addition the Circuit will hold sums relating to specific budgeted expenditure, such as: planned repairs and renewals; relocation expenses of ministers; and outreach projects. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.



Circuit
Accruals Accounts
2020-2021

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2021

AMERSHAM METHODIST

CIRCUIT

Registered Charity - Registration number

1132354

Northampton

District

Circuit No 23 / 28

Ministers

Revd E Adam Wells (Superintendent)
Revd Nigel Wright

Circuit Stewards

Mrs Gill McAllister
Mrs Pam Sitford

Circuit Treasurer

Mrs Lu Gigg

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Totals this year
£	£	£	£	£

Previous year totals
£

Incoming Resources

1 Assessment or Share	110,299			110,299
2 Capital Receipts				0
3 Interest and Investment Income	34	506		539
4 Grants				0
5 Lettings	10,735			10,735
6 Other Income	1	0		2
7 Internal Organisations				0
8 Donation Received				0
9				0
10 Total Incoming Resources	121,069	506	0	121,575

117,921
0
1,813
0
14,461
16,327
0
0
150,522

Resources Expended

11 S...ds, salaries, NIC & Pension costs	89,532			89,532
12 District Assessment	5,875			5,875
13 Methodist Church Fund	25,031			25,031
14 Administration, telephone & travel	6,805			6,805
15 Insurance, utilities, etc	10,704			10,704
16 Maintenance on manses	8,128			8,128
17 Expenditure on other Circuit property				0
18 Depreciation	1,036			1,036
19 Provisions				0
20 Other Expenditure		309		309
21 Grants and Donations	5,000			5,000
22 Contributions to District Advance Fund		5,224		5,224
23 Internal organisations				0
24 Total Resources Expended	152,111	5,533	0	157,644
25 Net Incoming Resources	-31,041	-5,027	0	-36,069
26 Transfers between funds				
27 Sub total	-31,041	-5,027	0	-36,069
28 Gains and losses on investment assets				0
29 Surplus on Sale of Manse				0
30 CPF Levy on Sale of Manse				0
31 Net investment in funds	-31,041	-5,027	0	-36,069
32 Total funds brought forward	2,262,948	154,485	0	2,417,433
33 Total funds carried forward at end of year	2,231,907	149,458	0	2,381,364

80,642
3,691
23,308
19,648
8,844
11,923
0
351
0
318
21,327
5,444
0
175,496
-24,974
-24,974
0
0
0
-24,974
2,442,407
2,417,433

For information only Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

-8,970
-8,970

-8,970
0
0
-8,970

Balance Sheet as at 31 August 2021

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Other Funds (Restricted)	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets*

Manses etc	2,146,656			2,146,656	2,140,690
Investment properties				0	0
Investment Funds Held	0			0	0
Total fixed assets	2,146,656	0	0	2,146,656	2,140,690

Current Assets

Debtors and Prepayments	0			0	0
Central Finance Board and Trustees for Methodist Church Purposes deposits etc (inc cash for 2019/20)	79,430	149,458		228,888	279,931
Cash at Bank and in hand	5,821			5,821	0
Total current assets	85,251	149,458	0	234,709	279,931

Creditors and Accruals (due in
under 1 yr)

	0		0	0	3,188
Net current assets (liabilities)	85,251	149,458	0	234,709	276,743

Total assets less current
liabilities

	2,231,907	149,458	0	2,381,364	2,417,433
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Loans and creditors due after 1
year

				0	0
Provisions for liabilities and charges				0	0

Net assets

	2,231,907	149,458	0	2,381,364	2,417,433
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Funds of the Circuit

General Fund (Unrestricted)	2,231,907			2,231,907	2,262,948
Circuit Model Trust Fund (Unrestricted)		149,458		149,458	154,485
Other Funds (Restricted)			0	0	0
Endowment Funds				0	0
Total Funds	2,231,907	149,458	0	2,381,364	2,417,433

*Details - see page 6

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
Total	0	0	0	0	0	0

Total Receipts

Total Payments

Continue on a separate sheet if necessary and bring the totals forward. Transfer Totals of Receipts and Payments to the SOFA

Notes to the Accounts

1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 2006. The format of the SOFA balance sheet takes advantage of the small charity concessions set out in the SORP.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose and Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income must not be anticipated (SORP 2005).

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or a reasonable value on receipt. Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. A professional valuation is not required, but if available, that figure is used. Provision is made for depreciation where appropriate.

Investment Properties

Investment properties - properties not used for the purposes of the charity (and never used for that purpose). The property should be valued at market value, but insured value may be used.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Show amounts owing to the Circuit or prepayments made

Creditors

Show amounts owing to the Circuit and any amounts accrued as due in the following year.

Loans

If the Circuit has borrowed any money, please give the information in the designated section. Loans made to Circuits may be confidential and may be free of interest. It is not necessary to breach confidentiality in recording sources: use the word 'Individuals' if appropriate.

Endowment Funds

Where the Circuit holds money which cannot be spent but must be retained (as capital) to generate an income the money or assets to be retained are known as an Endowment Fund. The capital should be included in the appropriate column in the Balance Sheet. The income generated may be restricted or unrestricted depending upon the terms of the endowment.

Net current assets (liabilities)

Deduct Creditors from Total current assets.

Total assets less net current liabilities

Deduct net current assets (liabilities) from the total of fixed and current assets

Net assets totals must agree with Total Funds held.

4 Payment to Trustees

Record payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, e.g. a trustee is also a plumber who carries out work in that capacity. Do not include ministers' stipends here; they are reported on line 11 of the SOFA. Further details can be included in a separate note to the accounts if desired. (More detailed guidance is on the Methodist website)

	This year	Last year
£	2634	5889

This will not include stipends

Number of trustees who were paid expenses

5	2
---	---

Nature of the expenses

Travel expenses of ministers, lay workers and volunteers on circuit business, reimbursement of out-of pocket expenses for manse maintenance.

Total amount paid

£	2,634	5,889
---	-------	-------

5 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts (no longer accrued for in previous year)

£	530	Nil
---	-----	-----

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	Nil	1,952
---	-----	-------

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	69,877	61,885
---	--------	--------

Employer's National Insurance costs

£	5,492	5,256
---	-------	-------

Pension costs

£	14,163	13,502
---	--------	--------

Total staff costs

£	89,532	80,642
---	--------	--------

Average number of full-time equivalent employees in the year were:

2.5	2.5
3.0	3.0

7 Capital Commitments and Contingent Liabilities

If the Circuit has any commitments or liabilities these should be disclosed.

£	0	0
---	---	---

Contingent liabilities amounted to:

£	0	0
---	---	---

Tangible Fixed Assets
Cost or valuation

	Manses etc £	Other land & buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	2,140,000	0	0	14,654	0	2,154,654
Additions				7,002		7,002
Revaluations (+/-)						0
Disposals (-)						0
Transfers * (+/-)						0
Balance carried forward	2,140,000	0	0	21,656	0	2,161,656

Accumulated depreciation

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				3, 4 or 10 yrs	

Balance brought forward	0	0	0	13,964	0	13,964
Depreciation charge for year (-)				1,036		1,036
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	15,000	0	15,000

Net book value

Brought forward	2,140,000	-	-	690	-	2,140,690
Carried forward	2,140,000	-	-	6,656	-	2,146,656

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Investment assets

	Market value at year end	Income from investments for year
	£	£
Investment properties	0	0

Analysis of investments

Investments listed on a recognised Stock Exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes		
Securities not listed on a recognised Stock Exchange		
Cash held as part of the investment portfolio		
Other investments - Investment Funds Held	0	
Total	0	0

Change in investment values

Carrying (market) value at beginning of year	0
Add: additions to investments at cost	0
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation (This should agree with Line 28 in the SOFA)	0
Carrying (market) value at end of year	0

AMERSHAM METHODIST CIRCUIT

Loans

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
						0
						0
						0
						0
Totals						0 X

Repayment due

Due within 12 months	31/08/2022					0
Due between 1 and 5 years	31/08/2023			31/08/2025	31/08/2026	0
Due later than 5 years						
Totals						0 Y

Note: the two totals X and Y must agree

Endowment Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Totals			0	0

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
					0	
					0	
					0	
					0	
					0	
Totals					0	

The reasons for the transfers between funds were as follows:

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

Linda Gigg

Date

15/10/2021

Name

Mrs Lu Gigg

Address

c/o Little Chalfont Methodist Church, Chalfont Avenue,
Little Chalfont, Bucks HP6 6RD

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on
and were approved.

9th March 2022

Signature of the Chair of the
meeting

E Adam Wells

Name of the Chair of the meeting

Revd E Adam Wells

Date

9/3/22

Independent Examiner's Report to the Trustees of the

AMERSHAM METHODIST

CIRCUIT

This Report is on the Circuit Accounts for the year ended 31st August 2021

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

M. R. Hunt

Signature



Relevant Professional qualification or body

FCCA

Address

3A Station Road
Amersham
Bucks HP7 0BQ

Date

16/02/2022

Accounts

Trustees' Annual Report

Amersham Methodist Circuit

Year Ending 31st August 2020

Registered Charity No. 1132354

Overview

INTRODUCTION

Welcome to the Trustees' Annual Report of the Amersham Methodist Circuit.

The Circuit is the primary unit in which Local Churches express and experience their interconnexion as the body of Christ, for purposes of mission, mutual encouragement, and help. It is in the Circuit that presbyters, deacons and probationers are stationed and local preachers are trained and admitted and exercise their calling. The purposes of the Circuit include the effective deployment of the resources of ministry, which include people, property and finance, as they relate to the Methodist churches in the Circuit, to churches of other denominations and to participation in the life of the communities served by the Circuit, including local schools and colleges, and in ecumenical work in the area.

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The Circuit Meeting (CM) of the Amersham Methodist Circuit is the principal meeting responsible for the affairs of the Circuit and the development of circuit policy. The CM, with the Superintendent Minister and with the guidance of the Circuit Leadership Team (CIT) exercises that combination of spiritual leadership and administrative efficiency which will enable the Circuit to fulfil its purposes as set out in Standing Orders. The CM acts as the focal point of the working fellowship of the churches in the Circuit, overseeing their pastoral, training and evangelistic work. The CM meets quarterly.

CIRCUIT MISSION STATEMENT

The circuit's policy on mission and ministry is to support all its churches in their efforts to reach out with the Gospel message in their local communities. The circuit recognises and encourages the diversity of approaches to mission and worship among its churches and seeks to make resources available to enable them to carry out their ministries. In particular, we try to enable

ordinary people to live out their faith in our Circuit through: worship and prayer; learning about and developing knowledge of and trust in Jesus; and via mission and outreach work.

When planning our activities for the year, the Superintendent and CM considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

REVIEW OF THE YEAR

The trustees are committed to reaching out to as many people as possible in the Circuit's geographical area through regular worship at the member churches which provide pastoral care and community activities as part of their outreach. The Circuit produces a quarterly preaching plan to ensure that regular acts of worship take place at each of the nine churches. Worship is open to all people without charge.

The Circuit was pleased to welcome Rev E Adam Wells as the new Superintendent Minister in September 2019. This was followed by the appointment of Mrs Lucinda Gigg as Circuit Administrator in January 2020.

In March 2020 the Circuit complied with the Government's instruction in relation to the Covid-19 pandemic. The Circuit closed all its Churches for in person worship. Mrs Gigg agreed to work from home. Most activity in the Churches was no longer possible. Worship was provided by the provision of written services, YouTube worship on the Amersham Methodist Circuit YouTube channel and DVDs, CDs and memory sticks containing the worship in video or audio format.

Mr George Kulasingham, a chartered accountant ceased to have oversight of the Circuit accounts and preparations were made for the day to day running of the account to move from Tax Assist accountants to being undertaken in the Circuit by Mrs Lucinda Gigg.

Meetings and social events in the life of the Circuit began to take place over Zoom. During the summer months, the churches were able to re-open for worship. Many of the Churches opted to worship less frequently. All of the churches created risk assessments and action plans in line with Government requirements.

Funds were raised for the World Mission Fund of the Methodist Church in Britain and Ireland. Collections were also made for Methodist Homes for the Aged, Christian Aid and Action for Children. A new Circuit project was agreed to support PACE and should run from 2021 to 2023.

INCOME TRENDS

Circuit income is drawn primarily from the assessment paid by the circuit churches. The Covid-19 pandemic has led to a reduction in income for the churches, especially for those where lettings provided a substantial part of the income. The manse located at 41 Codmore Crescent continues to be let and is providing some income. The sharing agreement between the United Reformed Church and the circuit with respect to 22, The Lagger, Chalfont St Peter has been terminated and the sale of the 20% Methodist share of the property has been completed.

EXPENDITURE TRENDS

The single largest expenses are those relating church ministers, such as stipends, pensions contributions, expenses and the provision of manses. Stipend expenditure has increased each financial year in line with conference approved increases. The cost of the Circuit Administrator was budgeted for in the budget for 2019-20.

The other expenditure includes costs in respect of the maintenance work on the manses and the payment of church quinquennial inspections.

PLANS FOR 2020/21

The Circuit has found plans for the year 2020-21 difficult due to the Covid-19 pandemic. The church stewards are meeting together regularly so that the Circuit can adapt to changing situations with the necessary speed.

Finance and Governance

BASIS OF PREPARATION AND LEGAL FRAMEWORK

The Charity's annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015.

The members of the Amersham Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches. Full membership is shown as Appendix A to this report.

The Trustees for Methodist Church Purposes (TMCP) are the Custodian Trustee of Circuit Properties.

CIRCUIT MINISTERS AND OFFICERS

ACTIVE CIRCUIT MINISTERS:

The Rev'd E Adam Wells

The Rev'd Nigel Wright

CIRCUIT STEWARDS

Gill McAllister

Pam Sitford

INDEPENDENT EXAMINER

Mr Martin Hunt,

Amersham Accountancy

3a Station Road, Amersham, Bucks HP7 0BQ

BOOKKEEPING SERVICES

TaxAssist Accountants

117 High Street, Chesham HP5 1DE

BANKING AND INVESTMENTS

HSBC

92, Sycamore Road, Amersham, HP6 5EW

Central Finance Board of the Methodist Church,

9 Bonhill Street, London EC2A 4PE

Trustees for Methodist Church Purposes

Central Buildings, Oldham Street, Manchester M1 1JQ

SOLICITORS

Lennons

Chess Chambers, 2 Broadway Court, Chesham HP5 1EG

AIMS AND ORGANISATION

Charity objective is to act as a Resource provider within the area around Amersham for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.
- e) The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.
- f) The teaching of Christianity through sermons, courses and small groups.
- g) The resourcing of pastoral work including visiting the sick and bereaved.
- h) Taking religious assemblies in local schools.
- i) Promotion of Christianity through the staging of events and services.
- j) Provision of chaplaincy services to the local university and other institutions.

PUBLIC BENEFIT

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE and MANAGEMENT

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the the Superintendent Minister, the Circuit Leadership Team along with the Local Preachers' meeting, and the Circuit Stewards' Meeting.

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet, 'The Role of a Trustee in The Methodist Church', is given to all new Circuit meeting members as induction to their role as trustees.

RELATED PARTIES

The Circuit is part of the Northampton District and is also accountable to the Methodist Conference.

RISK MANAGEMENT

The Amersham Methodist Circuit:

- discuss and regularly review by the Circuit Staff/Stewards and Circuit Meeting.
- takes professional advice as and when required.
- follows procedures and guidelines issued by the Methodist Church to mitigate risks.

- adopts and implements the Methodist Church's robust safeguarding policies and procedures in the Circuit and the local churches.

There continues to be a steady decline in membership which reflects the increasingly elderly profile of the majority of the local congregations.

SAFEGUARDING

Every person has a value and dignity which comes directly from the creation of humankind in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

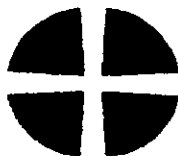
- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

The Amersham Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches.

The Amersham Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

RESERVES POLICY

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to six months' average expenditure. In addition, the Circuit will hold sums relating to specific budgeted expenditure, such as: planned repairs and renewals; relocation expenses of ministers; and outreach projects. This should be sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding of planned activities in the event of any inability to raise the full Circuit Assessment from churches.



Circuit
Accruals Accounts
2019-2020

THE METHODIST CHURCH
STANDARD FORM OF ACCOUNTS
ACCRUALS BASIS
for the year ended 31 August 2020

AMERSHAM METHODIST

CIRCUIT

Registered Charity - Registration number

1132354

Northampton	District	Circuit No	23 / 28
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Ministers

Revd Adam Wells (Superintendent)
Revd Nigel Wright

Circuit Stewards

Mrs Gill McAllister
Mrs Pam Sitford

Circuit Treasurer

Mrs Lu Gigg

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

AMERSHAM METHODIST

CIRCUIT

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Restricted Funds	Endowment Funds	Totals this year
£	£	£	£	£

Previous year totals
£

Incoming Resources

1 Assessment or Share	117,921				117,921
2 Capital Receipts					0
3 Interest and Investment Income	450	1,363			1,813
4 Grants					0
5 Lettings	14,461				14,461
6 Other Income		16,327			16,327
7 Internal Organisations					0
8 Donation Received					0
9					0
10 Total Incoming Resources	132,832	17,690	0	0	150,522

133,996
0
1,495
0
17,709
0
0
284
0
153,484

Resources Expended

11 Stipends, salaries, NIC & Pension costs	80,642				80,642
12 District Assessment	3,691				3,691
13 Methodist Church Fund	23,308				23,308
14 Administration, telephone & travel	19,648				19,648
15 Insurance, utilities, etc	8,844				8,844
16 Maintenance on manse	11,923				11,923
17 Expenditure on other Circuit property					0
18 Depreciation	351				351
19 Provisions					0
20 Other Expenditure		318			318
21 Grants and Donations	5,000	16,327			21,327
22 Contributions to District Advance Fund		5,444			5,444
23 Internal organisations					0
24 Total Resources Expended	153,407	22,089	0	0	175,496
25 Net Incoming Resources	-20,575	-4,399	0	0	-24,974
26 Transfers between funds					
27 Sub total	-20,575	-4,399	0	0	-24,974
28 Gains and losses on investment assets					0
29 Surplus on Sale of Manse					0
30 CPF Levy on Sale of Manse					0
31 Net Investment in funds	-20,575	-4,399	0	0	-24,974
32 Total funds brought forward	2,283,523	158,884			2,442,407
33 Total funds carried forward at end of year	2,262,948	154,485	0	0	2,417,433

69,918
3,835
19,348
16,129
8,635
27,077
0
409
0
165
9,254
2,064
0
156,834
-3,350
-3,350
0
1,657
-19,399
-21,092
2,463,499
2,442,407

For information only Money received and passed on to External Organisations

Balance brought forward from last year	-8,970
Offerings/Gifts - received for External Organisations	
Offerings/Gifts - passed to External Organisations	
Balance carried forward	-8,970

0
284
9,254
-8,970

Balance Sheet as at 31 August 2020

General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Other Funds (Restricted)	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets*

Manses etc	2,140,690				2,140,690	2,141,041
Investment properties					0	0
Investment Funds Held	0				0	0
Total fixed assets	2,140,690	0	0	0	2,140,690	2,141,041

Current Assets

Debtors and Prepayments	0				0	0
Central Finance Board and Trustees for Methodist Church Purposes deposits etc	125,446	154,485			279,931	302,766
Cash at Bank and in hand					0	0
Total current assets	125,446	154,485	0	0	279,931	302,766

Creditors and Accruals (due in under 1 yr)	3,188	0	3,188	1,400
--	-------	---	-------	-------

Net current assets (liabilities)	122,258	154,485	0	0	276,743	301,366
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Total assets less current liabilities	2,262,948	154,485	0	0	2,417,433	2,442,407
--	-----------	---------	---	---	-----------	-----------

Loans and creditors due after 1 year					0	0
--------------------------------------	--	--	--	--	---	---

Provisions for liabilities and charges					0	0
--	--	--	--	--	---	---

Net assets	2,262,948	154,485	0	0	2,417,433	2,442,407
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Funds of the Circuit

General Fund (Unrestricted)	2,262,948				2,262,948	2,283,523
Circuit Model Trust Fund (Unrestricted)		154,485			154,485	158,884
Other Funds (Restricted)			0		0	0
Endowment Funds				0	0	0
Total Funds	2,262,948	154,485	0	0	2,417,433	2,442,407

*Details - see page 6

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

Internal Organisations	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
Total	0	0	0	0	0	0

Total Receipts	Total Payments
----------------	----------------

Continue on a separate sheet if necessary and bring the totals forward. Transfer Totals of Receipts and Payments to the SOFA

Notes to the Accounts

1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 2006. The format of the SOFA balance sheet takes advantage of the small charity concessions set out in the SORP.

2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose and Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either Restricted or Unrestricted. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

3 Accounting policies

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources. Future income must not be anticipated (SORP 2005).

Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or a reasonable value on receipt. Where cost is not available, the Circuit Meeting may provide a reasonable estimate of cost or of the buildings' current value to the circuit. An estimate based on insurance value should take account of the fact that cover will be based on demolition and reinstating the current building and not the original cost less accumulated depreciation. A professional valuation is not required, but if available, that figure is used. Provision is made for depreciation where appropriate.

Investment Properties

Investment properties - properties not used for the purposes of the charity (and never used for that purpose). The property should be valued at market value, but insured value may be used.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Show amounts owing to the Circuit or prepayments made

Creditors

Show amounts owing to the Circuit and any amounts accrued as due in the following year.

Loans

If the Circuit has borrowed any money, please give the information in the designated section. Loans made to Circuits may be confidential and may be free of interest. It is not necessary to breach confidentiality in recording sources: use the word 'Individuals' if appropriate.

Endowment Funds

Where the Circuit holds money which cannot be spent but must be retained (as capital) to generate an income the money or assets to be retained are known as an Endowment Fund. The capital should be included in the appropriate column in the Balance Sheet. The income generated may be restricted or unrestricted depending upon the terms of the endowment.

Net current assets (liabilities)

Deduct Creditors from Total current assets.

Total assets less net current liabilities

Deduct net current assets (liabilities) from the total of fixed and current assets

Net assets totals must agree with Total Funds held.

4 Payment to Trustees

Record payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting, e.g. a trustee is also a plumber who carries out work in that capacity. Do not include ministers' stipends here; they are reported on line 11 of the SOFA. Further details can be included in a separate note to the accounts if desired. (More detailed guidance is on the Methodist website)

	This year	Last year
£	0	0

This will not include stipends

Number of trustees who were paid expenses

2	4
---	---

Nature of the expenses

Travel expenses of ministers, lay workers and volunteers on circuit business, reimbursement of out-of-pocket expenses for manse maintenance.

Total amount paid

£	5,889	6,577
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5 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	Nil	500
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Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£	1,952	Nil
---	-------	-----

6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	61,885	52,299
---	--------	--------

Employer's National Insurance costs

£	5,256	4,616
---	-------	-------

Pension costs

£	13,502	13,002
---	--------	--------

Total staff costs

£	80,642	69,918
---	--------	--------

Average number of full-time equivalent employees in the year were:

	3.0	2.0
--	-----	-----

7 Capital Commitments and Contingent Liabilities

If the Circuit has any commitments or liabilities these should be disclosed.

£	0	0
---	---	---

Contingent liabilities amounted to:

£	0	0
---	---	---

Tangible Fixed Assets
Cost or valuation

AMERSHAM METHODIST CIRCUIT

	Manse etc £	Other land & buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	2,140,000	0	0	14,654	0	2,154,654
Additions						0
Revaluations (+/-)						0
Disposals (-)						0
Transfers * (+/-)						0
Balance carried forward	2,140,000	0	0	14,654	0	2,154,654

Accumulated depreciation

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				3, 4 or 10 yrs	

Balance brought forward	0	0	0	13,613	0	13,613
Depreciation charge for year (-)				351		351
Revaluations (+/-)						0
Disposals (-)						0
Transfers* (+/-)						0
Balance carried forward	0	0	0	13,964	0	13,964

Net book value

Brought forward	2,140,000	-	-	1,041	-	2,141,041
Carried forward	2,140,000	-	-	690	-	2,140,690

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Investment assets

	Market value at year end	Income from investments for year
	£	£
Investment properties	0	0

Analysis of investments

Investments listed on a recognised Stock Exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes		
Securities not listed on a recognised Stock Exchange		
Cash held as part of the investment portfolio		
Other investments - Investment Funds Held	0	
Total	0	0

Change in Investment values

Carrying (market) value at beginning of year	0
Add: additions to investments at cost	0
Less: disposals at carrying value	
Add(deduct): net gain/(loss) on revaluation (This should agree with Line 28 in the SOFA)	0
Carrying (market) value at end of year	0

Loans

AMERSHAM METHODIST CHURCH

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year	Balance at year end
						0
						0
						0
						0
Totals		0	0	0	0	0 X

Repayment due

Due within 12 months	31/08/2020								Totals	0
Due between 1 and 5 years	31/08/2021		31/08/2022		31/08/2023		31/08/2024			0
Due later than 5 years										0 Y

Note: the two totals X and Y must agree

Endowment Funds

Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Totals		0	0	

Restricted Funds

Restricted Fund Name	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance	Purpose of the fund
					0	
					0	
					0	
					0	
					0	
Totals		0	0	0	0	

The reasons for the transfers between funds were as follows:

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

Linda Gigg

Date

09/02/2021

Name

Mrs Lu Gigg

Address

c/o Little Chalfont Methodist Church, Chalfont Avenue,
Little Chalfont, Bucks HP6 6RD

Presentation to the *Circuit Meeting for approval.

I confirm that the Accounts ^{will be} ~~have been~~ presented to the Circuit Meeting on

16/6/21

and were approved.

Signature of the Chair of the
meeting

Revd Adam Wells

Name of the Chair of the meeting

Revd Adam Wells

Date

30/3/21

Independent Examiner's Report to the Trustees of the

AMERSHAM METHODIST

CIRCUIT

This Report is on the Circuit Accounts for the year ended 31st August 2020

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

M. R. HUNT

Signature



Relevant Professional qualification or body

FCCA

Address

3A STATION ROAD
AMERSHAM, BUCKS HP7 0BQ

Date

24/03/2021